

**NORTH THOMPSONVILLE**

**FIRE DISTRICT # 10**

**ANNUAL REPORT**

**2019-2020**

NORTH THOMPSONVILLE FIRE DISTRICT #10  
ANNUAL REPORT  
2019 - 2020

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**NORTH THOMPSONVILLE FIRE DISTRICT # 10  
OFFICER'S OF THE DISTRICT**

**BOARD OF FIRE COMMISSIONERS**

JASON M. JONES [2022] - CHAIRMAN  
EDWARD N. DENI [2021] - VICE CHAIRMAN  
HOWARD G. CORO JR. [2021] - COMMISSIONER  
MICHAEL S. HOFFMAN [2022] - COMMISSIONER  
RICHARD J. FEDO [2020] - COMMISSIONER

**SECRETARY AND TREASURER**

TIMOTHY M. KEENE

**FIRE CHIEF**

EARL F. PROVENCHER JR.

**DEPUTY FIRE CHIEF'S**

DAVID S. LAPPONESE  
GERALD F. MACSATA

**FIRE MARSHAL**

EARL F. PROVENCHER JR.

**DEPUTY FIRE MARSHALS**

DAVID S. LAPPONESE  
KEVIN A. PERITZ

**COLLECTOR OF TAXES**

TOWN OF ENFIELD

# PUBLIC NOTICE WARNING BUDGET PUBLIC HEARING

The Legal voters of the North Thompsonville Fire District #10 are hereby warned and notified that a PUBLIC HEARING on the proposed 2020-2021 budget of said North Thompsonville Fire District # 10 will be held as follows:

**Pursuant to Governor's Executive Order # 7 I, Notice is hereby given that there will be a public hearing of the North Thompsonville Fire District # 10, Enfield, CT proposed 2020-2021 Fire District budget on Monday May 18, 2020 at 7:00 PM D.S.T. via Video Conference. For information on attending and participating on-line, directions will be posted on the Fire Department web site, [www.ntfd.net](http://www.ntfd.net) as well as a copy of the proposed 2020-2021 budget.**

**Public Comment may also be submitted in writing and delivered to:**

**North Thompsonville Fire District # 10  
439 Enfield Street  
Enfield, CT 06082**

**Or via e-mail at:**

**[PHbudgetcomments@ntfd.net](mailto:PHbudgetcomments@ntfd.net)**

**Submittals received by 5:00 PM D.S.T. May 18, 2020 will be read into the public hearing record.**

**SIGNED: BOARD OF FIRE COMMISSIONERS:**

Jason M. Jones	Chairman
Howard G. Coro Jr.	Vice Chairman
Edward N. Deni	Commissioner
Michael S. Hoffman	Commissioner
Richard J. Fedo	Commissioner

Timothy Keene, District Secretary/Treasurer  
Dated at Enfield, Connecticut May 4, 2020

# PUBLIC NOTICE WARNING ANNUAL DISTRICT MEETING

The Legal voters of the North Thompsonville Fire District #10 are hereby warned and notified that a District Meeting of said North Thompsonville Fire District # 10 will be held as follows:

**Pursuant to Governor's Executive Order # 7 I, Notice is hereby given that the annual meeting of the North Thompsonville Fire District # 10, Enfield, CT will be held Monday May 18, 2020 at 7:10 PM D.S.T. or directly after the 7:00 PM budget Public Hearing via Video Conference. For information on attending on-line, directions will be posted on the Fire Department web site, [www.ntfd.net](http://www.ntfd.net)**

**Note: there will be no public participation at this meeting.**

## **FOR THE FOLLOWING PURPOSES:**

1. Roll Call
2. To act on appropriations for fiscal year 2020-2021.
3. To act on levying a District tax rate for Real Estate, Business Personal Property and Motor Vehicles.
4. To act on transferring an amount of \$35,000.00 to the Capital Non-recurring Fund.
5. To transact any other business proper to come before said meeting.
6. Adjournment

## **SIGNED: BOARD OF FIRE COMMISSIONERS:**

Jason M. Jones	Chairman
Howard G. Coro Jr.	Vice Chairman
Edward N. Deni	Commissioner
Michael S. Hoffman	Commissioner
Richard J. Fedo	Commissioner

Timothy Keene, District Secretary/Treasurer  
Dated at Enfield, Connecticut May 4, 2020

ANNUAL REPORT OF THE BOARD OF FIRE  
COMMISSIONERS NORTH THOMPSONVILLE FIRE  
DISTRICT #10  
FISCAL YEAR 2019-2020

This past year, 2019-2020, has been another successful year providing exceptional fire protection & emergency medical service to the residents of North Thompsonville.

As a District, we continue to maintain and improve the station. Over the past year, we have seen the replacement of the station phone system as well as the gym equipment in the station gym. In this year's budget, we are proposing the replacement of the flat rubber roof on the station. This roof is original to the station expansion and nearing the end of its useful life.

We continue to invest in the equipment that our fire fighters have available to them on emergency response. One important set of equipment that was replaced this past year was the Hurst "Jaws of Life". Parts for the old tool were not available and went out of production and newer, more modern set-up has been put into service on Engine 43. In this year's budget, we propose the replacement of the rescue Air Bags which have a ten-year shelf life.

In our continuing efforts to do regular replacements of vehicles, the Fire Chief's SUV was replaced with a 2020 Chevy Tahoe while the chief's Ford Expedition was repurposed to the Deputy Chief's duty vehicle. The 2007 Ford Explorer was placed on inactive duty until it can be determined if there is a use for this vehicle at the station. Our original intent was to sell the Ford Explorer as approved at last year's annual meeting, however the department is looking at some potential repurposes of the vehicle with recent changes in procedures due to COVID-19 responses.

The District continues participation in the inter-local agreement with commissioners from all the Fire Districts to share information for the betterment of all Fire Districts in the Town of Enfield. We continue to work, through the inter-local on the fire training facility on Shaker Road as well as other matters which impact all of the town's fire districts.

We continue to staff the Friday and Saturday evening shifts, providing coverage for the District from 5 PM to 12 AM. This has proven to be an exceptional service and has been most beneficial to residents of our District regarding fire and emergency medical calls.

This year, we are requesting approval of the proposed budget of \$1,494,344 in expenditures, which includes both operational and capital improvements. This proposal once again includes no increase to the current 3.15 mil rate. We also propose the transfer of \$35,000 to the capital and non-recurring fund with the intent of offsetting the costs of future fire apparatus purchases.

The Board of Fire Commissioners worked diligently with the Chief and Secretary/Treasurer in coming up with this year's proposed budget in unprecedented time and feel the mil rates presented are necessary to maintain a healthy fund balance while properly funding for the protection of the district's residents. We are proud to be able to put forth a budget with no tax increase given the uncertainty many of resident's face.

The Board of Fire Commissioners would like to express our sincere appreciation to the Chief, Deputy Chiefs, Officers and all members of our department, Secretary/Treasurer and fellow Commissioner's for their time and dedication on behalf of all the residents and taxpayers of our district. Our District continues to be a highly successful department, which we are all very proud.

All residents and taxpayers of our district are encouraged to contact any member of the Board of Fire Commissioners or the Chief of our department if they have any concerns regarding our fire service.

As you are aware, we are currently dealing with the COVID-19 pandemic. We want the members of the public to know that the fire department has made many changes and we are fully operational. The members of the department are doing great work to continue providing the exceptional service for our district and we should all be proud of their efforts.

We are looking forward to the coming year and the continued success of our district.

Respectfully submitted, Board of Fire Commissioners:

Jason M. Jones, Chairman

Howard G. Coro, Vice Chairman

Edward N. Deni, Commissioner

Michael S. Hoffman, Commissioner

Richard J. Fedo, Commissioner

# NORTH THOMPSONVILLE FIRE DEPARTMENT

## REPORT OF THE FIRE CHIEF / FIRE MARSHAL

Your Firefighters Serving District Residents with Pride

The North Thompsonville Fire Department responded to 623 incidents during the calendar year of 2019. A breakdown of incidents by type is:

25 Fire Calls	129 Good Intent Calls	92 Miscellaneous & Service Calls
20 Hazardous Conditions	292 Medical Calls	65 False Alarms – False Calls

This is a decrease of 40 incidents when compared to last year. The dollar loss due to fire was approximately \$408,425. There were two reportable injuries to civilians from fire and no substantial injuries to firefighters in 2019.

Each year the North Thompsonville Fire Marshal's office conducts plan reviews and construction inspections on multiple projects. A couple of the larger projects started this past year are the former Holiday Inn on Bright Meadow Blvd that has been substantially gutted and soon to open as a Marriott Fairfield Inn. Also, the former Hallmark Cards Building on Manning Road is being renovated and will now be Interstate 91 Public storage, an indoor self-storage unit building. Both of these projects are multimillion-dollar projects and took significant hours of review and inspection time. Also during this time, the annual building & hazmat inspections as required by statute were inspected. Eighty-Seven properties were inspected for potential violations of the Connecticut Fire Safety code.

In the past year the firefighters of this department have committed over 2,700 hours at incidents and nearly 3,300 hours on training. Additional time is spent preparing training drills and attending meetings. Being a volunteer firefighter is a highly demanding job, your Firefighters are a very dedicated group and my thanks go out to them for their work. The challenge we face right now in the volunteer fire service is trying to maintain a sufficient, trained force to do the job. The rewards of being a firefighter are many, however if the present trend continues, I feel that a lack of volunteers will jeopardize our present member structure. I have said it before, being a firefighter is extremely rewarding and the benefits are numerous. We provide the training and equipment all you have to do is dedicate the time. If you are aware of younger healthy, fit males or females please encourage them to try out the fire department. It doesn't cost anything but time.

The station continues to look great and I again compliment the members who take care of the station and the Day Shift that does the maintenance. The equipment is also kept in great shape and Lieutenant Jake Light works hard on this maintenance and has saved thousands of dollars to the district by completing many projects in house. Lieutenant Light is also a certified Car seat Install Technician. If you need your child's car seat installed properly or a safety check call the station and set up an appointment.

I would again like to thank Deputy Chief's David Lapponese and Jay Macsata, Deputy Fire Marshal Captain Kevin Peritz, as well all of our Firefighters and Fire Officers for their never-ending dedication to the department. Additionally, I would like to thank District Secretary – Treasurer Tim Keene and the Board of Fire Commissioners for their cooperation and work for the Fire District.



Additionally, I would also like to express my gratitude to our fire department mutual aid partners as well as the Police and EMS departments and our public safety dispatchers for their work and cooperation.

We look forward to another successful and safe year here at Fire District #10.

In conclusion, while this is my report for the fiscal year of 2019 - 2020, it is being written in May of 2020. I cannot begin to express how proud I am to be the Fire Chief of this department while we are going through the COVID-19 world pandemic. I want it known that the members of this department have stepped up and reinvented how we respond, how we train and how we work at the station in very little time and with no choice. As I write this report, I have no idea what the future looks like for our department, or for that matter how the future looks for all of us, but I will tell you that your firefighters will stay strong and be there as they are needed NTFD Strong!

Be well and thanks!

Respectfully Submitted,

*Earl F. Provencher*

Earl F. Provencher  
Fire Chief / Fire Marshal

NORTH THOMPSONVILLE FIRE DISTRICT #10  
TREASURER'S REPORT  
FISCAL 2019 - 2020

The accounting firm of Viola, Chrabascz, Reynolds & Co. LLP of Enfield was hired to perform the annual audit of the District's financial records for year ending June 30, 2019 as prescribed by the CT State Statutes. Pages 17-18 of this report were taken from their audited financial statements.

Pages 15 and 16 include the independent auditor's report and their opinion that the financial statements are presented fairly.

Page 17 includes the Balance Sheet for the District which reports general fund assets of \$1,170,466 and liabilities of \$155,477 leaving a general fund balance of \$1,014,989 at June 30, 2019. The Statement of Net Position includes capital assets of \$3,681,469 and non-current liabilities of \$655,367. Total assets are \$4,851,935 and total liabilities are \$820,445 leaving a total net position of \$4,031,490.

Page 18 is a detailed schedule comparing actual vs. budgeted revenues and expenditures for the fiscal year ended June 30, 2019. The approved budget included an excess of \$81,206 in total budgeted revenues over total budgeted expenditures. Actual revenues exceeded budgeted revenues by \$4,696 and actual expenditures were short of budgeted expenditures by \$85,437 resulting in actual net revenues over actual and budgeted expenditures of \$90,133. The general fund balance increased by \$171,339 for the fiscal year ended June 30, 2019.

CURRENT FISCAL YEAR 2019-2020

Page 11 compares current fiscal year income and expenses through April 30, 2020 with the current year approved budget. Total actual income received is in excess of total budgeted income by \$3,768. Expenses through April 30 are \$238,929 under budget but are expected to be in line with budgeted amounts at the end of the fiscal year.

Page 12 presents a comparison of the current year budget to next fiscal years' proposed budget. Income from property taxes is projected to increase slightly from \$1,491,040 to \$1,496,347 due primarily to an increase in the business personal property grand list. Appropriations are projected to decrease from \$1,512,063 to \$1,494,344 primarily because of a \$75,550 decrease in budgeted capital expenditures. Income in 2020-2021 is projected to exceed expenditures by \$8,740 and \$35,000 will be transferred from the general fund to the capital and non-recurring fund.

Page 13 reports pension plan activity and ending values as of April 30, 2019 and 2020 for both the volunteer pension plan and the full-time employee pension plan. Total pension plan values decreased from \$1,501,614 at April 30, 2019 to \$1,464,652 at April 30, 2020.

Page 14 provides the grand list for our district for the last five years with estimated tax revenue based on the approved mill rate for each year vs. actual tax revenue received.

I would like to thank the Board of Commissioners, Chief Provencher and members of the department for their help in making the past year a pleasurable one.

Timothy M. Keene  
District Secretary / Treasurer

NORTH THOMPSONVILLE FIRE DISTRICT #10  
STATEMENT OF INCOME AND EXPENSES  
FISCAL YEAR ENDING JUNE 2020

AS OF APRIL 30, 2020

	<u>2019-2020</u> <u>BUDGET</u>	<u>ACTUAL</u> <u>THROUGH</u> <u>4/30/2020</u>	<u>OVER</u> <u>(UNDER)</u> <u>BUDGET</u>
<u>INCOME</u>			
Tax Revenue	\$ 1,491,040	\$ 1,492,168	\$ 1,128
Interest	3,500	6,786	3,286
State of CT	237	-	(237)
Other	3,000	2,591	(409)
Total Income	<u>1,497,777</u>	<u>1,501,545</u>	<u>3,768</u>
<u>EXPENSE BY CATEGORY</u>			
Building Maintenance	78,071	53,971	(24,100)
Insurance	30,400	30,027	(373)
General & Administrative	65,331	59,598	(5,733)
Treasurer's Fee	23,800	17,850	(5,950)
Alarm System	12,000	-	(12,000)
Firemen's Annual Allowance	37,800	34,917	(2,883)
Commissioner's Allowance	2,850	-	(2,850)
New Ladder Truck Payments	97,769	97,769	0
Lease of Fire Training Facility	26,453	-	(26,453)
Standby Expenses	1,000	72	(928)
Fire Equipment Maintenance	110,615	68,298	(42,317)
Fire Marshal's Expenses	8,000	2,304	(5,696)
Emergency Fund	10,000	-	(10,000)
Hydrant Expenses	11,000	128	(10,872)
Benevolent Association	10,000	6,000	(4,000)
Pension Fund Contributions - Volunteer	12,500	12,615	115
Pension Fund Contributions - Full Time	63,782	62,067	(1,715)
Employee Related Expenses	196,100	143,954	(52,146)
Employee Payroll Expenses	532,467	483,222	(49,245)
Information Technology	20,000	25,355	5,355
Total Operating Expenses	1,349,938	1,098,147	(251,791)
Capital Expenses	162,125	174,987	12,862
Total Expenses	<u>1,512,063</u>	<u>1,273,134</u>	<u>(238,929)</u>
Estimated Expenses for May / June 2020	-	238,929	238,929
Total Expenses	<u>1,512,063</u>	<u>1,512,063</u>	<u>0</u>
Est Income in Excess (Short) of Expenses	<u>\$ (14,286)</u>	(10,518)	<u>\$ 3,768</u>
General Fund Balance at 6/30/2019		963,606	
Capital and Non-Recurring Fund, 6/30/2019		51,383	
Estimated Total Fund Balance 6/30/20		<u>\$ 1,004,471</u>	

**NORTH THOMPSONVILLE FIRE DISTRICT #10**  
**BUDGET COMPARISON**  
**FISCAL YEARS ENDING JUNE 30, 2020 AND 2021**

<u>INCOME</u>	<u>2019-2020</u>	<u>2020-2021</u>
Property Taxes	\$ 1,491,040	\$ 1,496,347
Other Income	<u>6,737</u>	<u>6,737</u>
Total Projected Income	<u>1,497,777</u>	<u>1,503,084</u>
 <u>APPROPRIATIONS</u>		
Maintenance of Building	78,071	82,006
Insurance and Bonds	30,400	31,920
General & Administration Expense	65,331	120,870
Treasurer's Fee	23,800	23,800
Alarm System	12,000	12,000
Firemen's Annual Allowance	37,800	37,800
Commissioner's Allowance	2,850	2,850
Loan for Ladder New Truck	97,769	97,769
Lease of Fire Training Facility	26,453	0
Hydrant Expense	11,000	11,000
Maintenance of Fire Equipment	110,615	107,620
Fire Marshal's Expenses	8,000	8,000
Contribution to Benevolent Assoc.	10,000	10,000
Standby Emergency Fund	1,000	1,000
Emergency Fund	10,000	10,000
Employee Wages (full & part-time)	532,467	568,943
Employee Related Expenses	196,100	186,600
Volunteer Members Pension Fund	12,500	12,750
Full Time Employee Pension Fund	63,782	65,341
Information Technology	20,000	17,500
Capital Expenditures	<u>162,125</u>	<u>86,575</u>
<b>Total Appropriations</b>	<u><b>1,512,063</b></u>	<u><b>1,494,344</b></u>
 <b>Increase (Decrease) to General Fund before Transfers</b>	 <b>(14,286)</b>	 <b>8,740</b>
<b>Transfer from General Fund</b>	<b><u>50,000</u></b>	<b><u>35,000</u></b>
<b>Increase (Decrease) to General Fund</b>	<b><u>\$ 35,714</u></b>	<b><u>\$ 43,740</u></b>
 <b>Transfer to Capital &amp; Non-Recurring Fund</b>	 <b><u>\$ 35,000</u></b>	 <b><u>\$ 35,000</u></b>

NORTH THOMPSONVILLE FIRE DISTRICT #10  
PENSION PLAN VALUES  
AS OF APRIL 30, 2020 AND 2019

	<u>APRIL 30, 2019</u>	<u>APRIL 30, 2020</u>	<u>NET CHANGE</u>
<b><u>VOLUNTEER PENSION PLAN</u></b>			
<b>(EDWARD JONES)</b>			
District Contributions	\$ 360,000	\$ 370,000	\$ 10,000
Member Withdrawals	(79,458)	(138,246)	(58,788)
Earnings on Investments	358,681	344,956	(13,725)
<b>Current Market Value</b>	<b><u>\$ 639,223</u></b>	<b><u>\$ 576,710</u></b>	<b><u>\$ (62,513)</u></b>
<b><u>FULL-TIME PENSION PLAN</u></b>			
<b>(MASS MUTUAL)</b>			
District Contributions	\$ 612,461	\$ 672,878	\$ 60,417
Member Withdrawals	(151,231)	(151,231)	0
Earnings on Investments	401,161	366,295	(34,866)
<b>Current Market Value</b>	<b><u>\$ 862,391</u></b>	<b><u>\$ 887,942</u></b>	<b><u>\$ 25,551</u></b>
<b>Total Value of Pension Funds</b>	<b><u>\$ 1,501,614</u></b>	<b><u>\$ 1,464,652</u></b>	<b><u>\$ (36,962)</u></b>

**NORTH THOMPSONVILLE FIRE DISTRICT #10**  
**TAX REVENUE**  
**2015 - 2019**

**OCTOBER GRAND LIST**

(in Millions)	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Real Estate	390.784	391.098	391.568	391.172	395.277
Business Personal Property	33.802	31.758	32.499	32.778	31.501
Automobile	<u>45.683</u>	<u>45.728</u>	<u>44.605</u>	<u>44.694</u>	<u>44.837</u>
Total Assessment	470.269	468.584	468.672	468.644	471.615
Mill Rate:					
Real Est / Bus Pers Prop	3.15	3.15	3.15	3.15	3.15
Automobile	<u>3.15</u>	<u>3.15</u>	<u>3.15</u>	<u>3.20</u>	<u>3.20</u>
 FISCAL YEARS	 <u>2020-2021</u>	 <u>2019-2020</u>	 <u>2018-2019</u>	 <u>2017-2018</u>	 <u>2016-2017</u>
(in Thousands)					
Estimated Tax Revenue	1481.347	1476.040	1476.317	1478.463	1487.829
Supplemental Auto Tax	<u>15.000</u>	<u>15.000</u>	<u>15.000</u>	<u>18.000</u>	<u>15.000</u>
Total Estimated Tax Revenue	1496.347	1491.040	1491.317	1496.463	1502.829
Actual Tax Revenue		<u>1492.168</u>	<u>1490.735</u>	<u>1492.712</u>	<u>1504.734</u>
Over (Under)		<u>1.128</u>	<u>(0.582)</u>	<u>(3.751)</u>	<u>1.905</u>

## INDEPENDENT AUDITOR'S REPORT

Mr. Jason Jones, Chairman  
North Thompsonville Fire District  
439 Enfield Street  
Enfield, CT 06082

We have audited the accompanying financial statements of the governmental activities and the aggregate remaining fund information of North Thompsonville Fire District (the "District") as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and the aggregate remaining fund information of North Thompsonville Fire District as of June 30, 2019, and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 8 and 24 and 25 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

*Viola, Chrabaszcz, Reynolds & Co. LLP*

Enfield, Connecticut  
March 5, 2020



**NORTH THOMPSONVILLE FIRE DISTRICT**  
**BALANCE SHEET AND STATEMENT OF NET POSITION**  
**JUNE 30, 2019**

	<u>General Fund</u>	<u>Adjustments Note 7</u>	<u>Statement of Net Position</u>
<b>ASSETS</b>			
Cash	\$ 1,163,423	\$ -	\$ 1,163,423
Prepaid expenses	7,043	-	7,043
Capital assets, net of accumulated depreciation	<u>-</u>	<u>3,681,469</u>	<u>3,681,469</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 1,170,466</u></u>	<u><u>3,681,469</u></u>	<u><u>4,851,935</u></u>
<b>LIABILITIES</b>			
Accounts payable	\$ 150,477	-	150,477
Accrued expenses	5,000	-	5,000
Accrued compensated absences	-	9,601	9,601
Noncurrent liabilities:			
Due within one year	-	94,309	94,309
Due after one year	<u>-</u>	<u>561,058</u>	<u>561,058</u>
<b>TOTAL LIABILITIES</b>	<u><u>155,477</u></u>	<u><u>664,968</u></u>	<u><u>820,445</u></u>
<b>FUND BALANCES/NET POSITION</b>			
Fund balances:			
Nonspendable	-	-	-
Restricted	-	-	-
Committed	-	-	-
Assigned	51,383	(51,383)	-
Unassigned	963,606	(963,606)	-
Total fund balances	<u><u>1,014,989</u></u>	<u><u>(1,014,989)</u></u>	<u><u>-</u></u>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<u><u>\$ 1,170,466</u></u>		
Net position:			
Net investment in capital assets		3,026,102	3,026,102
Unrestricted		<u>1,005,388</u>	<u>1,005,388</u>
<b>TOTAL NET POSITION</b>		<u><u>\$ 4,031,490</u></u>	<u><u>\$ 4,031,490</u></u>

The accompanying notes are an integral part of the financial statements.

**NORTH THOMPSONVILLE FIRE DISTRICT**  
**BUDGETARY COMPARISON SCHEDULE FOR THE GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 2019**

	<b>Budget</b>	<b>Actual</b>	<b>Variance Favorable (Unfavorable)</b>
<b>REVENUES</b>			
Property taxes	\$1,491,317	\$1,490,735	\$ (582)
Investment earnings	3,500	7,746	4,246
Miscellaneous income	3,237	4,269	1,032
Total revenues	1,498,054	1,502,750	4,696
<b>EXPENDITURES</b>			
<b>Current</b>			
Alarm	8,500	-	8,500
Bank charges and payroll fees	12,000	10,721	1,279
Benevolent association contribution	6,000	6,000	-
Building maintenance	64,265	69,966	(5,701)
Commissioners allowance	2,850	2,850	-
Communications expense	3,600	3,581	19
Computer and information technology	20,000	19,248	752
Dues and publications	700	476	224
Emergency	10,000	1,000	9,000
Employee related costs	170,500	137,382	33,118
Equipment maintenance	51,550	49,647	1,903
Fees - secretary/treasurer	23,800	21,830	1,970
Firefighter physicals and medical	14,100	10,459	3,641
Fire Marshal	8,000	6,510	1,490
Gross wages and payroll taxes	561,277	556,521	4,756
Hydrant expense	-	1,281	(1,281)
Insurance	30,400	28,402	1,998
Miscellaneous	3,650	473	3,177
Office expense	3,550	2,622	928
Pension plan and administration	74,768	74,141	627
Professional development	7,500	6,054	1,446
Professional fees	16,000	10,000	6,000
Stand-by	1,000	837	163
Station supplies	500	7,535	(7,035)
Tax collection fee	44,740	44,721	19
Training facility assessment	26,453	-	26,453
Training and education	15,600	15,364	236
Uniforms	5,900	4,100	1,800
<b>Debt service</b>			
Principal	92,431	92,431	-
Interest	15,689	15,689	-
<b>Capital outlay</b>	121,525	131,570	(10,045)
Total expenditures	1,416,848	1,331,411	85,437
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 81,206</b>	<b>171,339</b>	<b>\$ 90,133</b>
<b>FUND BALANCES - Beginning of year</b>		<b>843,650</b>	
<b>FUND BALANCES - End of year</b>		<b>\$1,014,989</b>	